



**LOCAL LODGING TAX**  
**City of Woodbury**

February 18, 2022

	Yes	No
DOR Administrative Costs/Savings		x

Department of Revenue  
Analysis of H.F. 1676 (Sandell) / S.F. 1690 (Kent)

Cities and towns are authorized to impose a tax on lodging of up to 3%.

The bill authorizes the city of Woodbury to impose a lodging tax of up to 3%. The tax would be in addition to any general authorization lodging tax. The total lodging tax rate must not exceed six percent.

The proceeds would be used to finance capital improvements to public recreational facilities and marketing and promotion of the community.

The bill would have no impact on any state fund.

Source: Minnesota Department of Revenue  
Tax Research Division  
<https://www.revenue.state.mn.us/revenue-analyses>

hf1676(sf1690) Woodbury lodging tax\_1 / tdh